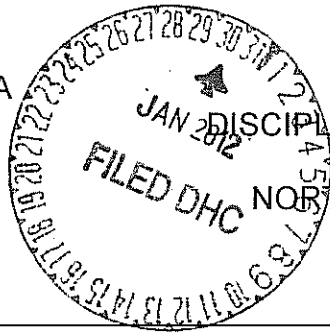


NORTH CAROLINA
WAKE COUNTY



BEFORE THE
DISCIPLINARY HEARING COMMISSION
OF THE
NORTH CAROLINA STATE BAR
12 DHC 10

THE NORTH CAROLINA STATE BAR,)
Plaintiff)

v.)

SAM H. EDWARDS, Attorney,)
Defendant)

COMPLAINT

Plaintiff, complaining of Defendant, alleges and says:

1. Plaintiff, the North Carolina State Bar (hereinafter "State Bar"), is a body duly organized under the laws of North Carolina and is the proper party to bring this proceeding under the authority granted it in Chapter 84 of the General Statutes of North Carolina, and the Rules and Regulations of the North Carolina State Bar promulgated thereunder.

2. Defendant, Sam H. Edwards (hereinafter "Defendant"), was admitted to the North Carolina State Bar on August 12, 1972 and is, and was at all times referred to herein, an Attorney at Law licensed to practice in North Carolina, subject to the rules, regulations, and Rules of Professional Conduct of the North Carolina State Bar and the laws of the State of North Carolina.

3. During the times relevant herein, Defendant actively engaged in the practice of law in the State of North Carolina and maintained a law office in Shallotte, Brunswick County, North Carolina.

4. During calendar years 2005, 2006, 2007, 2008, and 2009, Defendant received sufficient income to require him to file federal and state individual income tax returns.

5. For each of the tax years 2005, 2006, 2007, 2008, and 2009, Defendant knew the deadlines for the filing of his federal and state income tax returns and for payment of any tax liability.

6. Defendant failed to file within the times required by law his federal individual income tax returns showing his tax liability for tax years 2005, 2006, 2007, 2008, and 2009.

7. Defendant failed to pay within the times required by law his federal individual income tax liability due for tax years 2005, 2006, 2007, 2008, and 2009.

8. Defendant failed to file within the times required by law his state individual income tax returns showing his tax liability for tax years 2005, 2006, 2007, 2008, and 2009.

9. Defendant failed to pay within the times required by law his state individual income tax liability due for tax years 2005, 2006, 2007, 2008, and 2009.

10. Defendant's failure to file the required federal and state individual income tax returns and his failure to timely pay tax liability due for tax years 2005, 2006, 2007, 2008, and 2009 was willful.

11. On 15 June 2011, Defendant pled guilty in Wake County District Court in File Nos. 11CR211975 through 11CR211979 to five counts of willful failure to file North Carolina state individual income tax returns for tax years 2005, 2006, 2007, 2008, and 2009.

THEREFORE, Plaintiff alleges that Defendant's foregoing actions constitute grounds for discipline pursuant to N.C. Gen. Stat. § 84-28(b)(1) based upon his conviction of a criminal offense showing professional unfitness and N.C. Gen. Stat. § 84-28(b)(2) in that Defendant violated one or more of the Rules of Professional Conduct in effect at the time of the conduct as follows:

- (i) By failing to file his state and federal individual income tax returns for tax years 2005, 2006, 2007, 2008, and 2009, Defendant committed criminal acts that reflect adversely on his honesty, trustworthiness or fitness as a lawyer in other respects in violation of Rule 8.4(b), and engaged in conduct involving dishonesty, fraud, deceit, or misrepresentation in violation of Rule 8.4(c); and
- (ii) By failing to pay his state and federal individual income tax liability for tax years 2005, 2006, 2007, 2008, and 2009, Defendant committed criminal acts that reflect adversely on his honesty, trustworthiness or fitness as a lawyer in other respects in violation of Rule 8.4(b), and engaged in conduct involving dishonesty, fraud, deceit, or misrepresentation in violation of Rule 8.4(c).

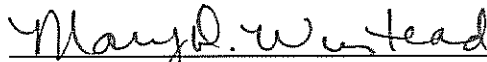
WHEREFORE, the State Bar prays that

1. Disciplinary action be taken against Defendant in accordance with N. C. Gen. Stat. §84-28(c) and 27 N.C.A.C. 1B §.0114 as the evidence on hearing may warrant,
2. Defendant be taxed with the costs and fees permitted by law in connection with this proceeding, and
3. For such other and further relief as is appropriate.

This the 30th day of January, 2012.



Margaret M. Hunt, Chair
Grievance Committee



Mary D. Winstead, Deputy Counsel
Attorney for Plaintiff
The North Carolina State Bar
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